

a

AM-402-01

m

Collection of Revenue

PURPOSE

The Collection Division of the Department of Finance is responsible for the collection of all revenue due Baltimore City.

OVERVIEW

The following policies and procedures address the collection and processing of monies due Baltimore City:

COMPLETING A CASH DEPOSIT SLIP (AM-402-1-1) enumerates the process for filling out a CASH DEPOSIT SLIP (28-1428-5043).

VOIDING A CASH DEPOSIT SLIP (AM-402-1-2) explains those actions to be taken when voiding a CASH DEPOSIT SLIP.

REVENUE DEPOSIT ADVICE (AM-402-10) is concerned with the circumstances in which this form must be used. COMPLETING A REVENUE DEPOSIT ADVICE FORM (28-1428-5012) [AM-402-10-1] contains an illustration of the form and provides ordering details.

PAYEE ON CHECKS FOR GRANT PROGRAM (AM-402-2) details how a grant check sent to the City should be addressed to ensure proper crediting and processing.

RECEIPT OF CHECKS ISSUED IN PAYMENT FOR GRANT PROGRAM (AM-402-2-1) details agency responsibilities once grant-financed checks are received by the City; actions to be taken upon receipt of the check(s) by the Collections Division and the recipient agency are addressed.

INVOICES

Agencies which anticipate the need to bill for services rendered on a regular basis must contact the Chief, Bureau of Accounting Operations, Rm. 600, 401 E. Fayette St., to receive approval and establish a billing procedure. All invoices must originate from the Bureau of Accounting Operations.

SMALL/MISCELLANEOUS RECEIPTS

a

AM-402-01

m

Collection of Revenue

Authority for the collection of revenue by an agency must be obtained from the Director of Finance (AM-405-1). Agency receipt of revenue is normally restricted to the collection of small or miscellaneous funds, e.g. admission fees, animal shelter charges, dental clinic fees, etc.

Agencies permitted to collect revenue must ensure that:

- Checks are made payable to the Director of Finance.
- Monies are deposited promptly at the Collections Division using a completed CASH DEPOSIT SLIP.